ABSTRACT OF THE DISCLOSURE

Pictures in number indicated by a value (3 in one example) of M in a GOP structure are set as one unit. AUX data (denoted by U in Fig. 32) related to those pictures, audio data (denoted by A in Fig. 32) corresponding to those pictures, and AUX data (denoted by X in Fig. 32) related to the audio data are arranged together at the head of 16 tracks that undergo interleaving. Subsequent to those data, one unit of pictures (3 pictures in one example) is arranged. An HD video signal and an HD audio signal can be recorded and played back with certainty.